

Readopt with amendment Tax 300 – Tax 500, eff 9-8-09 (Document #9539), to read as follows:

CHAPTER Tax 300 NOTICE OF TAX DATE

PART Tax 301 RULES GOVERNING THE ESTABLISHMENT OF THE NOTICE OF TAX DATE

Statutory Authority: RSA 71-B:8

Tax 301.01 Applicability. Tax 301 shall apply to the procedures to be followed and established by the board and municipalities in establishing the notice of tax date.

Tax 301.02 Definition. "Date of the Final Tax Bill" means, for the purposes of Tax 301:

- (a) In municipalities that bill annually, the date the municipality mails the tax bills to the taxpayers;
- (b) In municipalities that bill semiannually, pursuant to RSA 76:15-a, the date the municipality mails the second tax bill to the taxpayers;
- (c) In municipalities operating with an optional fiscal year, pursuant to RSA 31:94-a or a special legislative act, the date the municipality mails the first tax bill to the taxpayers, provided that first tax bill establishes the total tax liability for the tax year and the bill includes notice that abatements must be sought from the first bill; and
- (d) In municipalities **that bill quarterly, pursuant to operating under the provisions of RSA 76:15-aa, it is the last date the municipality mails to the taxpayers the quarterly tax bill due on January 2 to the taxpayers.**

Tax 301.03 Procedure. The following procedure shall be followed in establishing the notice of tax date:

- (a) The board shall provide the ~~DRA~~ **municipality** with the form described in Tax 301.04 below;
- (b) ~~The DRA shall deliver the form to each municipality on or near the date the DRA sets the municipality's tax rate;~~
- (**e**) The municipality shall complete the form and ~~deliver~~ **return it to by the deadline established by** the board ~~within 3 days of the municipality's mailing of the final tax bill;~~ and
- (**d**) Upon receipt of the form, the board shall establish the notice of tax date in accordance with Tax 301.05.

Tax 301.04 Form. The form delivered by the board to the municipalities shall include the following:

- (a) A space for the municipality's name;
- (b) A statement concerning the municipality's obligation under RSA 76:13 to complete the form;
- (c) A space for the municipality to indicate the date the final tax bill was mailed; and
- (d) A line for the tax collector's name and signature.

Tax 301.05 Establishing the Notice of Tax Date.

- (a) Upon receipt of the completed form, the board shall review it to ensure that it has been completed and signed.

(b) The board shall then establish the notice of tax date as the day the final tax bill was mailed even if that date is a Saturday, Sunday or holiday in accordance with RSA 21:35. The board shall compile and keep a list of all notice of tax dates.

(c) If a municipality sends out amended tax bills to all taxpayers, a new notice of tax date shall be set. If a municipality sends a taxpayer an amended tax bill that increases the taxpayer's taxes, the notice of tax date for that taxpayer shall be the date established as the day the amended tax bill was sent to the taxpayer.

CHAPTER Tax 400 RULES GOVERNING EXEMPTION APPLICATIONS TO MUNICIPALITIES

PART Tax 401 EXEMPT AND CHARITABLE ORGANIZATIONS

Tax 401.01 Form Content.

(a) This section is intended to describe the information required on the annual list of property of exempt organizations pursuant to RSA 72:23-c, and the annual financial statement for charitable organizations pursuant to RSA 72:23, VI. These forms are for the use of municipalities to obtain information from organizations seeking exemptions under RSA 72:23, III, RSA 72:23, IV, RSA 72:23, V, RSA 72:23, V-a, and RSA 72:23-a through RSA 72:23-k, except RSA 72:23-c.

(b) Organizations requesting an exemption shall file a list of real estate and personal property on which exemption is claimed on the form A-9 prescribed by the board pursuant to RSA 72:23-c, I and which includes the following information:

- (1) The applicant's certification that the information given is correct;
- (2) The name, address, telephone number and signature of the applicant, and the date signed;
- (3) The name of the municipality in which the exemption is claimed;
- (4) The statutory section under which the exemption is claimed;
- (5) Whether or not the applicant is organized or incorporated in New Hampshire, and if not, where its principal place of business is located;
- (6) Whether or not the applicant has been granted an exemption from taxation by special act of the legislature since May 7, 1913, and if it has, the date of that action;
- (7) The general purpose for which the applicant is organized or incorporated;
- (8) If the applicant is a religious organization:
 - a. Whether it is a regularly recognized and constituted denomination, creed or sect; and
 - b. Its generally recognized name;
- (9) If the applicant is a charitable organization:
 - a. The services it provides;
 - b. The beneficiaries of the services;
 - c. Whether there is a charge for the services;
 - d. An explanation of the charge; and
 - e. The purpose for which the income is used;
- (10) A statement of whether the municipality in which the applicant claims exemption voted prior to April 1, 1958, to grant exemption on property not specifically exempted by RSA 72 and the total amount of such exemption voted; and
- (11) A list of the real estate and personal property on which exemption is claimed, stating the tax map and lot number, a description of the property, and its use.

(c) Organizations requesting an exemption shall file a charitable organization financial statement on the form A-12 prescribed by the board pursuant to RSA 72:23, VI and which includes the following information:

- (1) The fiscal year of the organization;
- (2) The name of the organization or society, and the names and addresses of the principal officers;
- (3) The name of the municipality~~(ies)~~ in which the exemption is claimed;
- (4) Its Internal Revenue Service identification number;
- (5) The date of registration or incorporation with the New Hampshire secretary of state;
- (6) A financial statement or best evidence available of the organization's source of income and expenditures in the preceding fiscal year;
- (7) Internal Revenue Service Form 990, or other similar nonprofit information return, if prepared;
and
- (8) The signature on the form of the treasurer or principal officer of the organization or society.

CHAPTER Tax 500 FILING FEES

PART Tax 501 FEES REQUIRED

Statutory Authority: RSA 71-B:~~89~~Tax 501.01 Fees.(a) **Non-refundable Fees** shall be as follows:

- | | |
|--|--------------------|
| (1) Property tax appeals pursuant to RSA 76:16-a
or RSA 76:21 | \$ 65.00 |
| (2) Property tax appeals in Unincorporated Towns and
Unorganized Places pursuant to RSA 81:5 | \$ 65.00 |
| (3) Appeals against each specific particular parcel not owned
by appellant taxpayer pursuant to RSA 71-B:16, I | \$ 65.00 |
| (4) Land use change tax appeals pursuant to RSA 79-A:10 | \$ 65.00 |
| (5) Current use appeals, discretionary easement, and
revitalization, betterment assessment, qualifying historic
buildings and farm structures and land under farm
structures' appeals pursuant to RSA 79-A:9; RSA 79-B:5;
RSA 79-C:5; RSA 79-D:5; and RSA 79-E:4; RSA 79-F:6;
RSA 79-G:5; or RSA 231:32 | \$ 65.00 |
| (6) Municipal wide reassessment and corrective actions
pursuant to RSA 71-B:16, IV and RSA 71-B:9 | \$ 65.00 |
| (7) DRA appeals pursuant to RSA 21-J:14-g, II;
RSA 21-J:28-b; RSA 71-B:9 and or RSA 71-B:5, II | \$ 65.00 |
| (8) Exemptions, credit or deferrals appeals pursuant to
RSA 72:34-a and RSA 71-B:9 | \$ 65.00 |
| (9) Filing fee for each eminent domain proceeding against
one owner's property pursuant to RSA 498-A:16-a | \$100.00 |
| (10) Current use appeal against land not owned by appellant
taxpayer pursuant to RSA 79-A:12, I | \$ 10.00 |
| (11) Authenticated copy of tapes, per tape, pursuant to
RSA 91-A:4 | \$15.00 |
| (12) Copies of material, per page, pursuant to RSA 91-A:4 | \$.25 |
| (13) All other appeals or petitions pursuant to as provided
in RSA 71-B:9 | \$ 65.00 |
| (14) Excavation tax appeals pursuant to RSA 72-B:13 | \$ 65.00 |

(154) Appeals of an assessment of a residence located in an industrial or commercial zone ~~under~~ **pursuant to** RSA 75:14 \$ 40.00

(165) Information on compact disc, per disc, pursuant to RSA 91-A:4 \$ 30.00

(b) If a party fails to supply the board with the required number of copies or fails to copy the other party and the board copies the other party, the board ~~may~~ **shall** bill the party for copying.

~~(c) Municipalities are exempt from paying any copying fees contained in Tax 501.01.~~

Tax 501.02 Waiver of Fees. When a party is financially unable to pay any fee, that party may file a request for waiver of the fee. Such request shall be accompanied with a financial affidavit, listing the party's income and expenses. The board shall grant the waiver when it concludes the party cannot pay the fee due to financial hardship.